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ABSTRACT

This report examines the current school finance system in Oregon and recommends changes to make the system more equitable and less subject to variations in local property wealth. After briefly describing the inequities of the present system, most of the report discusses the committee's legislative recommendations and their probable impact. The committee urged adoption of a package of 20 recommendations, containing three main proposals. These three proposals were adoption of a new state school aid distribution system called the Local Guaranteed Yield Program, establishment of three school finance districts to provide equalization on a regional basis, and provision of state grants to school districts for children with special learning problems. Included in the report are several tables that summarize the predicted financial impact of the committee's plan on each of 38 Oregon school districts for the 1973-74 and 1975-76 school years. (JG)

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Clearly one of the most difficult challenges facing Oregon legislators in the 1975 legislative session is to reform the way public schools are financed.

In a state dedicated to the democratic principles of openness and equality of opportunity, it is ironic that educational services are distributed in greater quantity and quality to pupils who live in high property value communities, than to children in low property value school districts, and to those in our oldest, deteriorating central cities.

Most Oregonians take pride in the progressive legislation passed to protect the ocean beaches and our environment, and to plan for the orderly development of our cities and open spaces. However, neither the legislature nor the voters of Oregon have found a way to provide a "uniform and general" system of education as required by the state's constitution.

After years of pursuing a state goal of "equalization" in financing public schools, school districts rich in property wealth characteristically tax themselves at low rates, yet, they can provide expensive programs. Districts poor in property wealth usually tax themselves much harder, yet they raise less money per pupil.

And in a state where public elementary and secondary education is such a major governmental activity, it is perplexing that so few people understand how schools are financed.

Recent attempts to find an equitable way of financing Oregon's public schools have floundered. In part, this is because it has been difficult for people to agree on what equity means. Some have focused on the fairness of how money is raised for schools. Others have looked at the way that money is distributed. Still others have

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concentrated on the educational achievement of students.

Disagreement over the goals of equal opportunity is a legitimate concern of all citizens. Unfortunately, these philosophical differences have had less to do with the failure to find a fair way of financing schools than with the narrow concerns of various special interests.

Forgotten by those demanding special treatment have been the parents and children in property poor school districts, who must bear disproportionally high school tax burdens and be satisfied with inferior educational programs. Forgotten also have been the children with learning handicaps who have not received the special programs needed to provide them equal educational opportunities. The time has come for Oregon to set aside these local interests, and stress foremost an equal educational opportunity for every child in the state. We must develop a workable and understandable system of financing public schools. It must eliminate the advantages of local wealth while taking into account the special educational needs of some children and the preference of some communities for superior educational programs.

With these purposes in mind the special legislative Committee on Equal Educational Opportunity has worked for the past year. Appointed by the Senate President and the House Speaker in December 1973, the committee was directed to study the current method of financing schools in Oregon and recommend changes. The committee met monthly during the spring of 1974. It received testimony on several topics, including the impact and equity of the current school finance system, urban finance problems, financing compensatory education, special education, and career education. At the same time the committee staff developed a computer simulation which will permit legislators and educators to quickly analyze the effects of proposals on every one of Oregon's 339 school districts.

During the fall, the committee considered a variety of school finance plans designed to provide all Oregon children with an equal educational opportunity. After long and careful deliberation the committee has prepared a number of proposals for consideration by the 1975 legislature. The purpose of this report is to explain these recommendations and their impact on Oregon school districts.

The proposals presented here require only a few changes from the current system. Yet, they equalize the ability of school districts to finance their schools. At the same time districts are allowed to choose the amount of money they want to spend to educate their children, and the proposals provide additional funds for children with special learning needs.

The recommendations do not require a substantial increase in either state or local funds. They are designed to create a fair, understandable, and durable school finance program which will guarantee an equal educational opportunity for every child in Oregon.

To meet these objectives the Committee on Equal Educational Opportunity recommends that the legislature:

1. Adopt a new state school aid distribution system called the Local Guaranteed Yield Program.
2. Establish three school finance districts to provide equalization on a regional basis.
3. Provide state grants to school districts for children with special learning problems.

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In the United States, public primary and secondary education is the responsibility of the states. Most states, including Oregon, delegate much of the operation and financing of schools to local school districts. The role of states in public education has been to set program requirements for schools and provide funds to insure that school districts offer adequate educational programs.

The school finance system in Oregon has come under attack because the state has not endowed local school districts with an equal ability to raise revenues. Since most local school revenues are raised by property taxes, the property wealth of a school district determines its ability to finance educational programs. In 1973-74 McKenzie No. 68, a property-rich district, raised from all sources $1,973.46 per weighted pupil at a $14.95 school tax rate, while Hermiston No. 8, a property-poor district, raised only $1,167.14 at a $16.56 school tax rate. So, a district with high property value requires a lower tax rate than a property-poor district to raise the same amount of money. The effect is to deny children living in property-poor districts an equal educational opportunity.

This would not be an insoluble problem if the state used its resources to reduce the wealth discrepancies between local school districts. However, under the current state school finance formula, these disparities are not eliminated, and in some cases they are increased.

**Basic School Support Fund**

In 1973-74 the state provided 24.4% of the revenue sources of public elementary and secondary schools in Oregon. This percentage of state support of schools is among the lowest in the nation. Ninety-four percent of this state school aid was distributed to school

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districts through the Basic School Support Fund (BSSF); the remaining 6% was distributed through small, miscellaneous accounts.

According to Oregon statutes, the purpose of the BSSF is to "equalize educational opportunities and conserve and improve the standard of public elementary and secondary education." However, the fund essentially distributes most of the money to all school districts on a per pupil basis without regard to wealth. (This is known as a flat grant program.) Only modest provisions exist for equalization.

In actual practice, the BSSF is distributed to school districts for per pupil flat grants, transportation, equalization, and changes in enrollment. The amounts distributed for each purpose and the relationships among them are shown in the following table.

The Basic School Support Fund 1973-74

| | Millions of Dollars | Percent of Total |
|---|---|---|
| A. Transportation Grants | 9.4 | 6.6 |
| B. Equalization Account (20% times A-B) | 26.8 | 18.7 |
| C. Flat Grants, Growth and Declining Enrollment Accounts | | |
| Flat Grants | 105.2 | 73.4 |
| Growth | 1.5 | 1.0 |
| Decline | 0.5 | 0.3 |
| Total | 143.4 | 100% |

The procedure for determining how much money a district receives from the state is extremely complicated. In simple terms, the state first establishes how much should be spent on each child's education. This basic program, or the foundation level, as it is called, is based on the relationship of current expenditures for schools, to the basic program in 1955-56.

Next the legislature appropriates an amount of state money for primary and secondary schools. From this total amount the State Department of Education deducts the amount required to partially reimburse school districts for their transportation costs. Twenty percent is then set aside for equalization (the money that is given to low-property-wealth districts to help them support their public schools). The remainder, about 75% of the total, is distributed to districts on an equal per-pupil basis (as flat grants).

The small amount available for equalization is used to bring every district up to the state foundation level, which was $682.23 per student in 1973-74. The following illustrates how the state equalization grant to each district is determined:

A district's equalization grant equals
The basic program times the number of students
minus
Amount received in flat grants
minus
Required tax rate times value of district's property
minus
Other miscellaneous receipts.

Though the purpose of the BSSF is to equalize educational opportunity, less than 20% of the BSSF is now available to equalize up to the foundation level of $682.23. The fact that this foundation level is less than is spent in the lowest spending district in the state ($825), and considerably below the state average ($1058), unveils a fundamental shortcoming of the foundation program. Because there is no equalization above the foundation level, it does not provide that all districts can have the same offering if they have the same tax effort. In fact, rich districts can generate more money to spend per pupil than poor districts at every tax rate above the minimum required level.

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### Intermediate Education Districts

In addition to the equalization account of the BSSF, some equalization of local school district revenues occurs through the Intermediate Education District levy. The state is divided into 29 Intermediate Education Districts. These districts basically follow county lines, and exist in those counties lacking county wide school districts. IED's may ask their voters to approve an equalization levy. If approved, the receipts are distributed to school districts within each IED on a per student basis.

Thus, an IED equalization levy taxes all the property in the IED and distributes the revenues where the children are.

This levy provides a significant proportion of the budget for only a few districts, which are generally small and poor. In this way it helps a few districts provide more adequate educational programs. IED equalization fails to insure the state goal of equalization in at least three ways, however. First, only a small portion of the funds raised by IED's is redistributed from property rich districts to property poor districts. Second, even though wealth varies substantially between IED's, the system does not permit redistribution among IED's.

Consequently, under the state formula for equalization, some districts that receive state equalization money are, at the same time, contributing districts under the IED equalization formula. The opposite also holds true. Third, the amount of equalization that can be accomplished within an IED depends on the size of the IED levy. Because of the differences in total tax bases and voter acceptance, the levy can be both important in some IED's and trivial in others.

In summary, the burden for supporting public elementary and secondary schools in Oregon falls most heavily on the local property owner. The state contributes less than thirty percent of the costs of public education, and distributes most of that money on a per-pupil basis. The small amount remaining for state equalization, along with the IED equalization levy, does not eliminate the great variation in local school districts' abilities to support schools. The result is that under the current system, taxpayers in property rich districts can tax themselves at below-average tax rates and have expensive educational programs, while taxpayers in property poor districts must tax themselves at above-average rates for inferior educational programs. Obviously, the state goal of equal educational opportunity is not met under the current system of financing schools in Oregon.

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In developing proposals for a new school finance system, the committee agreed that the plan should meet several goals. First, a new system should insure that every child in the state receives an adequate and equal educational opportunity, and that the quality of education is not determined by the wealth of local school districts but only the wealth of the state as a whole.

Second, control over educational decisions should remain at the local level. Local control is important to most Oregonians. We believe that districts should be free to choose how much they want to spend on education and how to spend that money. Under the present system only the wealthy districts truly have local control, because only they can afford to choose among a variety of options. Poor districts have to tax themselves to the limit simply to meet minimum state standards. By eliminating the advantages of wealth, every district would have the same ability to choose its school program.

Third, a new school finance system should provide funds based on educational need as well as fiscal ability. Districts with concentrations of handicapped or disadvantaged children who require more expensive programs should receive additional state school support.

Finally, the committee believes a new school finance plan should be simple to understand. Because of the diversity of Oregon school districts, a fair and reasonable school finance plan will have some complications. But, the program recommended by the committee is built upon several concepts that can be understood by almost everyone.

To accomplish these four goals, the Committee on Equal Educational Opportunity has developed a package of 20 recommendations. The three

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main proposals contained in these recommendations should be viewed as a single plan for reforming Oregon's system of school finance. Elimination of any of these could make the program either inequitable or unacceptable to some school districts.

The three main proposals include: a local guaranteed yield plan; the establishment of regional school finance equalization districts; and state grants to school districts for special education, compensatory education, occupational education, transportation, and necessary small schools. We believe the combination of recommendations and proposals outlined in this report will provide an equitable and financially sound system of school finance in Oregon.

### A Local Guaranteed Yield Program

The key element in this package of reform proposals is a new method for distributing state equalization aid to school districts. The local guaranteed yield program we are recommending would insure that districts exerting the same tax effort would have approximately the same number of dollars to spend per child. Such a program would reduce expenditure inequities resulting from variations in the wealth of school districts. It would increase local control by permitting all districts to choose their own level of school expenditures and corresponding tax rate.

From the point of view of the local school district, this school finance program is very simple. The local guaranteed yield plan guarantees for every tax rate a corresponding level of revenue. So, a school district selects how much it wants to spend per student and the tax rate that goes with that level of spendable dollars. If the district does not have enough taxable property wealth to raise the guaranteed amount from its school tax rate, the state makes up the difference.

To institute this plan requires several decisions by state policy makers. A local guaranteed yield schedule must be established which insures that the children of the state receive a "uniform and general" education, and at the same time does not require more state money than is available for public elementary and secondary education. To insure that every child gets an adequate education, the state may want to require a minimum tax effort in order for a district to be eligible to participate in the program.

The state may want to set a maximum tax rate beyond which there is no state guarantee to protect the state treasury and discourage districts from over-emphasizing education to the neglect of other local services. Finally, the state may want to encourage low-spending districts to spend more per student, by increasing the level of guarantee at lower tax levels.

To illustrate how the local guaranteed yield program would operate, the committee staff has designed a program for 1975-76 and simulated its results for Oregon's 339 school districts. The plan assumes that the state will provide about 30% of the costs of education in 1975-76, and that there should be a minimum expenditure level of $980 per student required for a district to participate in the program. It also provides that districts taxing below $16 per $1000 true cash value (tcv) are guaranteed more per dollar of local school tax levied than those taxing above that rate.

More specifically, to participate in the program, a unified district must levy a school tax of at least $10 per $1000 of local taxable property. At this $10 rate the state guarantees receipts of $980 for each elementary student and $1274 for each

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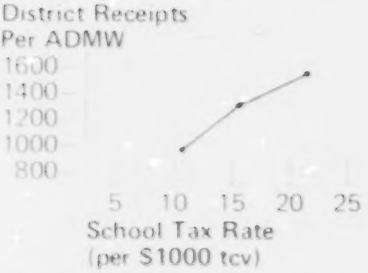
high school student. If the district does not have enough taxable property wealth to produce the guaranteed amount, the state makes up the difference. If the district can raise the guaranteed amount from local sources, it receives no equalization aid. The same relationship between the state equalization aid and local wealth applies throughout the local guaranteed yield schedule.

The state guarantees additional receipts as a local district raises its local school tax rate between $10 and $22. Between $10 and $16 tax rates, an additional $57.50 per student is guaranteed for each additional dollar of tax levied; between $16 and $22 an additional $36 is guaranteed. Districts can tax themselves above the $22 maximum guarantee level, but there is no equalization above this point. These tax rates and corresponding guaranteed levels of revenue are illustrated in the following figure.




The purposes of the local guaranteed yield plan are to permit districts to choose the amount of money they want to raise and to insure that all districts have an equal ability to support their schools.

### Regional Equalization Districts

The proposed local guaranteed yield program and the current program rely heavily on the local property tax to support schools. One problem is that rich districts often raise more than the amount which is guaranteed for a particular tax rate. Another problem is that regional facilities with high property value, such as nuclear power plants, dams and pipelines, are usually not located in areas with many children. Consequently they do not bear a fair share of the burden of school taxes in the larger region of which they are a part. To overcome this problem, the state could require that every school district participate in the local guaranteed yield program, and pay back to the state any revenues raised from local property taxes which exceed the guaranteed amount. The money thus returned to the state could then be redistributed to poor districts.

Our proposal is to levy a uniform tax on all taxable property in a region to produce a specified number of dollars per child. The receipts thus generated would be distributed to school districts in the same region on a per-pupil basis. The mechanics of this idea are not complicated. Each school district would be classified into one of three school finance equalization districts. District I would consist of all school districts east of the Cascades; District II would consist of all those west of the mountains, except those in District III which would include school districts in Columbia, Clackamas, Multnomah, and Washington counties. These regional districts were selected on the basis of their economic and tax structures, and because people living in those areas identify with them geographically.

Once the three districts are established and their total property value computed, one can derive a tax rate for each region necessary to raise a specified number of dollars per pupil. This tax rate would be levied against all taxable property in the region, and the revenues distributed to the school districts on a per pupil basis.

Under the local guaranteed yield program, a district's level of guarantee would be determined by adding together

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the regional equalization tax and the local school tax. For example, a local district with a school tax rate of $10 and a regional equalization tax of $5 would be guaranteed expenditures for a local tax rate of $15.

There are several reasons for having the regional school finance equalization districts. First, the regional districts would raise a substantial amount of equalization money, thus reducing pressures on the state for additional equalization aid. Second, the state money could then be distributed to a larger number of school districts in the state. Third, it would permit the state to eliminate the Intermediate Education District equalization levy, which is generally misunderstood.

**Categorical Grants**

A third essential part of the committee's package of proposals is state categorical grants to districts having children with special educational needs. Specifically, grants are provided for special education, compensatory education, transportation, occupational education and necessary small schools.

a. **Special education.** There are approximately 50,000 school-age children in Oregon with physical and mental disorders requiring special educational services. Only 64% of these children are presently receiving services. Currently the state provides only about one third of the costs for those children being served. The 1971 legislature enacted a law requiring districts to provide educational services to all handicapped children in their districts. However, the legislature did not provide enough funds to enable districts to meet this mandate.

The committee recommends that the legislature direct the State Department of Education to conduct a study on the costs of providing educational programs for handicapped children. The legislature should provide funds for the study and it should enact a new law for funding special education that relates state reimbursement to the particular educational needs of each handicapped child.

b. **Compensatory education.** Just as physically and emotionally handicapped children need special education services, we believe children from socially and economically disadvantaged families need special programs to prepare them for participation in the regular school program. Since the educational level of their parents is often very low, these children frequently need more language and mathematics instruction than students from middle-income backgrounds.

Some children also need assistance in basic learning skills so they can participate effectively in the classroom situation. This can frequently be provided by teacher aides who are also parents of children in school. Additionally, children from poor families may need special health services as well as breakfast and lunch programs. In short, these disadvantaged children need more money spent on them to provide them an equal educational opportunity. For these reasons, the committee believes special categorical grants should be provided to districts with concentrations of economically and socially disadvantaged children.

There are several criteria that can be used to identify students from disadvantaged families: test scores, income, and children from families receiving welfare payments. Test scores are not available in Oregon, and figures on low income families are out of date. Current welfare figures show that there are about 40,000 school age children in Oregon from families receiving welfare payments. The committee recommends that the state provide funds for compensatory

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education grants scaled to the concentration of children from families receiving welfare.

c. **Transportation.** Since transportation costs are not related to educational programs and place an unfair burden on some districts, the committee recommends that the state pick up 75% of the previous year's approved costs. Currently the state reimburses school districts for between 50% 55% of their transportation expenditures.

d. **Occupational education.** Oregon has made great strides in bringing occupational and career education concepts into its educational program. But most of the current programs are supported with either federal or local funds. The committee supports the emphasis placed on occupational education, but would encourage additional state support of these programs at the local level.

Currently, the State Department of Education collects information on occupational education programs funded by the federal government. There is very little information on the occupational programs provided by local school districts, or by other educational institutions which make their programs available to public school students. Therefore, the committee recommends that before any large state funding program for occupational education is begun, information on current programs be collected. While this is being accomplished, the state should provide seed money for new occupational education programs at the local level.

e. **Necessary small schools.** Grants should continue to be provided for necessary small schools.

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The three proposals we have presented make up a single plan for reforming Oregon's school finance system. Therefore, it is important to see how all of the proposals, when considered together, affect the distribution of funds to local school districts. There are many possibilities for changing specific parts of the new school finance plan. Whenever a change is contemplated, though, it must be considered along with the other components in order to get an accurate measurement of its impact.

To help the reader understand how this new package of school finance proposals would affect school districts, information is provided here for five of them: Portland, Reedsport, Beaverton, Eugene, and Hermiston. For the reader wanting more information, additional data for a larger number of districts are presented in Tables A–D in the Appendix. Results for every school district are available upon request from the committee staff.

**Effects in 1973-74**

The effects of the new finance proposals are shown for 1973-74 as if the new program had been used that year to distribute state school aid. By comparing the results under the new plan with the present distribution system, the reader can see the kinds of changes the new program would produce.

As mentioned before, the package consists of three major parts—the local guaranteed yield program, regional equalization districts, and categorical grants for special education, compensatory education and transportation programs. The simulated 1973-74 results are based upon a local guaranteed yield program in which a district would have been guaranteed a minimum of $780 at a $10 local school tax rate, $1080 at a $16 local tax rate, and a maximum of $1290 at a $22

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local tax effort.

In addition, there would have been a uniform regional tax levied to produce $300 per student in each region. Districts would have received categorical grants of $200, $400, or $600 for compensatory education students, depending on the number of such students in each district. Special education grants would have been the same as under the present system, while state reimbursement for transportation costs would have increased to 75% of the previous year's approved costs. Grants for necessary small schools would remain the same as at present. Such a program would have cost the state $203.4 million in 1973-74 ($51.7 million more than was actually spent). This would have increased state support to approximately 32%.

As you can see from Table 1, the new plan distributes more state money to low property wealth districts than to high property wealth districts.

In comparing the distribution of state money under the local guaranteed yield program with that provided in 1973-74 under the current Basic School Support Fund in Table 2, considerably more state money would have been sent to relatively poor districts under the new proposals than under the old system.

**Effects in 1975-76**

The effects of the new finance proposals for 1975-76, the first year of the next biennium, are shown in Table 3. By using projections of both property values in school districts and enrollment in those districts, and by making the assumption that educational costs will increase on a per capita basis at an average rate of ten percent a year between 1973-74 and 1975-76, it is possible to illustrate what would happen to a district's taxes and state receipts under the new program.

In the 1975-76 simulation a school district would be guaranteed a minimum of $980 per student at a $10 local school tax rate. It would be guaranteed an additional $57.50 per student for each additional dollar up to a local tax of $16 and an additional $36 per student for each additional tax dollar between $16 and $22. As before, there would be no equalization above $22.

The regional equalization district grant would be increased by 10 percent a year, to $363 per child. Grants for special education, compensatory education, and transportation reimbursement would likewise be increased to keep up with the increasing costs of education.

In summary, the new program accomplishes the goals of the committee. State money is distributed in such a way as to substantially reduce the effects of local wealth on a child's education. State support is increased to meet the needs of children requiring extra education services. And finally, the new program is designed around a very simple idea, that districts which exert the same tax effort for schools should be able to spend approximately the same amount of money per student.

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## 1. RESULTS OF THE NEW PROGRAM IN 1973-74

| | Number of Students (Weighted) | Property Value per Student | Total State Receipts Per Student | Local Tax Rate Needed To Maintain Expenditures |
|---|---|---|---|---|
| Portland | 70,291 | 67,790 | 332.92 | 13.65 |
| Reedsport | 1,692 | 67,098 | 247.70 | 13.82 |
| Beaverton | 21,897 | 47,376 | 374.53 | 15.84 |
| Eugene | 22,260 | 44,446 | 443.74 | 15.32 |
| Hermiston | 2,791 | 26,480 | 508.81 | 15.08 |

## 2. CHANGES UNDER THE NEW PROGRAM IN 1973-74

| | Change In State Receipts | Change in School Tax Rate* |
|---|---|---|
| Portland | 67.24 | 0.0 |
| Reedsport | 13.88 | +1.33 |
| Beaverton | 135.93 | −3.10 |
| Eugene | 203.56 | −3.87 |
| Hermiston | 72.06 | −1.48 |

*This is the change in local tax rate required to maintain actual 1973-74 spendable receipts.

## 3. RESULTS OF THE NEW PROGRAM in 1975-76*

| | Number of Students (Weighted) | Property Value per Student | Total State Receipts Per Student | Local Tax Rate Needed to Maintain Expenditures |
|---|---|---|---|---|
| Portland | 68,470 | 85,670 | 355.08 | 13.74 |
| Reedsport | 1,688 | 77,624 | 312.64 | 14.17 |
| Beaverton | 22,037 | 60,450 | 416.11 | 16.06 |
| Eugene | 21,164 | 56,505 | 515.47 | 15.52 |
| Hermiston | 2,571 | 35,652 | 610.72 | 14.82 |

*Based on predictions of tcv and enrollment in 1975-76 and the assumption that school costs per student will increase 10% a year from 1973-1974.

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**1.** **The legislature should provide state school aid to local school districts through a local guaranteed yield program.** A district would be guaranteed a level of revenue corresponding to its locally selected tax rate. State school support to a district would be the difference between the guaranteed amount and the amount the district receives from its local property taxes plus some federal receipts. A guaranteed yield schedule which would achieve 32% support in 1975-76, for instance, might guarantee each district $980 per student at a $10 local school tax rate, $57.50 for each additional dollar of tax up to $16, and $36 for each additional dollar of tax up to a maximum of $22. Districts would be free to tax themselves above the $22 rate but no equalization would be provided.

committee recommendations

**2.** **The legislature should make a commitment to support at least 30% of the operating costs of elementary and secondary education in the state.** To do this, the committee recommends that the legislation establishing a local guaranteed yield program be written in such a manner that it would take positive legislative action to reduce the proportion of state support below the 30% level.

**3.** **The legislature should provide that the local guaranteed yield schedule be adjusted annually to maintain at least 30% state support.**

**4.** **The legislature should limit the amount of unrestricted state money a district receives per student in any one year.** This expenditure limitation is included to produce an orderly increase in the amount of money spent by districts which

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receive large increases under a new state school finance program.

**5. The legislature should enable districts to receive equalization aid adjusted for enrollment fluctuations, such that they would receive credit for 100% of enrollment increases, or gradual reductions in state funds due to enrollment decline.**
When a district suffers a decline in student enrollment, many of the costs of providing educational services are difficult to reduce immediately. Buildings have to be heated and maintained. Teachers cannot be released without notice.

**6. The legislature should establish three school finance equalization districts to assist the state in equalizing the ability of districts to support their educational programs.**
The proposed districts would be as follows:

I. Eastern District
All school districts east of the Cascades.

II. Western District
All districts west of the Cascades except those in District III.

III. Metropolitan District
All districts in Clackamas, Columbia, Multnomah, and Washington Counties.

A uniform tax would be levied throughout each region. The receipts generated from this tax would be distributed to school districts in that region on a per-student basis.

**7. The legislature should establish an amount to be raised by a uniform tax in each regional school finance district.**
The district-wide tax rate would be added to the local school tax rate in determining a district's guarantee under the local guaranteed yield program. A flat grant (of say $363) would be an offset in the state equalization formula, that is subtracted from the amount a district would receive from the state.

**8. The amount raised by the regional equalization districts should be increased annually at a rate equal to the average increase in school expenditures in the state.**

**9. The legislature should require the development of a comprehensive plan to finance special education.**
The plan should include cost analyses of different ways of providing educational services for the handicapped.

**10. The legislature should provide adequate funds to pay for the excess costs of special education services for all handicapped children in the state.**
Excess costs for reimbursing local school districts should be based on the cost estimates produced in the comprehensive plan. It is estimated that $5.9 million would be required in new federal, state and local dollars to meet the needs of all handicapped children in the state. If the state were to assume all of these costs, plus the present local share, the cost to the state would be approximately $16.1 million.

**11. The legislature should provide funds for compensatory education grants scaled to the concentration of eligible disadvantaged students in each district.**
The total number of disadvantaged students served in each school district with these funds should be based on the number of school age children from families receiving welfare payments.

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**12.** The legislature should increase transportation reimbursement to 75% of the previous year's approved costs.

**13.** The legislature should amend the current transportation formula to eliminate any dollar limitation on the depreciation of buses.

**14.** The legislature should direct the State Department of Education to collect information on occupational education programs currently being offered in public schools, IED's, community colleges and proprietary schools and develop a comprehensive plan for occupational education in Oregon.

**15.** The legislature should provide state categorical money as seed money for new occupational education programs at the local level.

**16.** The legislature should continue to provide grants for necessary small schools.
Due to the sparsity of population in some areas of the state, it is impossible to assemble enough pupils in a single building to have normal-size classes. In these situations the per pupil costs of providing adequate education services tend to be higher than normal. When small schools are necessary, the committee believes the state should assist the district in meeting the extra costs of keeping them open.

**17.** The legislature should request the Department of Education to develop a comprehensive plan on school facilities.
Under the current school finance system in Oregon, local school districts are responsible for the construction and maintenance of their school facilities. This means that wealthy districts are able to afford better facilities than poor districts. The committee believes the quality of educational facilities affects the learning opportunities of children just as the level of educational expenditure does. A district's ability to finance its school buildings should, therefore, be equalized along with its ability to raise operating expenditures. The plan should take into account the projected growth or decline of student enrollments and the adequacy or obsolescence of existing facilities

**18.** The legislature should enact legislation permitting local school districts to utilize the state's excellent credit rating for local school bond issues.

**19.** The legislature should consider a lease-purchase plan for school construction and remodeling.
Buildings would be constructed or remodeled for local districts and then leased back to those districts. At the end of a specified period, ownership of the building would revert to the school district.

**20.** The State Department of Education should establish a school finance policy unit to utilize the Oregon School Finance Simulation and advise the Superintendent of Public Instruction on matters related to school finance.

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## TABLE A. LOCAL GUARANTEED YIELD PROGRAM WITH REGIONAL EQUALIZATION/BASIC DATA, 1973-74

| SCHOOL DISTRICT NAME | Present Year Adj TCV Per ADMW | Weighted ADM Simulated |
|---|---|---|
| Plush No. 18 | 482994.41 | 8.05 |
| Olex No. 11 | 183985.90 | 39.22 |
| McKenzie No. 68 | 171386.42 | 481.05 |
| Sherman UH No. 1 | 108781.04 | 231.40 |
| Central Linn No. 552 | 92260.55 | 1085.50 |
| Harper No. 66 | 69795.57 | 110.50 |
| Portland No. 1J | 67790.33 | 70290.56 |
| Reedsport No. 105 | 67098.49 | 1691.90 |
| Bend No. 1 | 51026.99 | 6052.00 |
| Parkrose No. 3 | 50635.40 | 5745.77 |
| Klamath Falls No. 1 | 47821.37 | 2125.00 |
| Beaverton No. 48J | 47375.79 | 21896.59 |
| Corvallis No. 509J | 45176.89 | 8098.09 |
| Eugene No. 4J | 44446.17 | 22260.29 |
| Lake Oswego No. 7J | 43765.06 | 7066.59 |
| Salem No. 24J | 43066.86 | 24494.19 |
| Hood River No. 1 | 42828.28 | 3465.07 |
| Burns UH No. 2 | 42114.67 | 653.90 |
| Medford No. 549 | 41992.99 | 10882.59 |
| Oregon City No. 62 | 41538.87 | 6538.50 |
| Pendleton No. 16R | 41392.41 | 4006.92 |
| Coos Bay No. 9 | 40373.96 | 6584.40 |
| Springfield No. 19 | 39700.19 | 10889.84 |
| Astoria No. 1 | 39190.44 | 2220.00 |
| Ashland No. 5 | 38423.11 | 3235.00 |
| Falls City No. 57 | 38109.75 | 218.00 |
| Baker No. 5J | 37152.90 | 3086.30 |
| North Bend No. 13 | 36728.62 | 3751.30 |
| Redmond No. 2J | 36175.75 | 3380.60 |
| Gresham No. 4 | 35476.60 | 3400.00 |
| Ninety One No. 91 | 32226.50 | 400.00 |
| Creswell No. 40 | 30679.12 | 1092.40 |
| Hermiston No. 8 | 26479.96 | 2790.80 |
| Scio No. 95C | 25369.02 | 923.10 |
| Reedville No. 29 | 24810.24 | 875.00 |
| South Umpqua No. 19 | 24564.82 | 2554.00 |
| Oak Grove No. 4 | 23904.33 | 200.00 |
| Cascade UH No. 5 | 23627.67 | 1330.00 |
| **TOTAL OR MEAN** | **47621.84** | **516233.45** |

This table shows what the effects of the local guaranteed yield program recommended by the Committee on Equal Educational Opportunity would have been in 1973-74. In this program each district is guaranteed a minimum of $780 per pupil at a $10 school tax rate. The guarantee increases by $50 for each additional dollar of tax up to $16, and $36 for each additional dollar of tax between $16 and $22. Districts are free to tax themselves above $22 but there is no equalization provided beyond that point. The program also calls for a $300 regional equalization district grant. Compensatory education grants of $200 are provided for students from low income families which constitute 5% or less of the district's enrollment. Grants of $400 are provided for those constituting from 5% to 10%; and $600 for those over 10%. Transportation costs are reimbursed on the basis of 75% of the previous year's approved costs. And districts would

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| Tot Oper Tax Rate Sim | Oper Tax Rate Diff | Total State Rcpt Sim Per ADMW | Tot Receipts Simulated Per ADMW |
|---|---|---|---|
| 9.66 | 4.64 | 86.96 | 2825.84 |
| 14.36 | 2.72 | 253.99 | 1839.64 |
| 14.98 | 0.03 | 173.46 | 1973.46 |
| 7.67 | 2.44 | 120.91 | 1833.63 |
| 16.57 | 2.48 | 91.32 | 1418.08 |
| 17.26 | 0.35 | 173.64 | 1274.17 |
| 13.65 | 0.0 | 332.93 | 1318.53 |
| 12.82 | 1.33 | 247.70 | 1244.10 |
| 13.10 | −1.92 | 362.04 | 1200.27 |
| 13.71 | −1.21 | 371.62 | 1160.80 |
| 6.87 | −1.72 | 372.27 | 1250.04 |
| 15.84 | −3.10 | 374.53 | 1273.49 |
| 18.48 | −2.14 | 456.59 | 1531.29 |
| 15.32 | −3.87 | 443.73 | 1270.36 |
| 13.78 | −3.42 | 377.35 | 1368.60 |
| 12.88 | −4.04 | 422.00 | 1232.47 |
| 14.70 | −3.47 | 379.71 | 1416.46 |
| 7.47 | 0.57 | 374.15 | 1359.73 |
| 12.35 | −2.91 | 392.64 | 1017.98 |
| 11.35 | −2.83 | 396.63 | 1026.58 |
| 14.22 | −4.23 | 389.10 | 1103.48 |
| 14.76 | −4.46 | 489.17 | 1207.03 |
| 14.72 | −3.74 | 461.97 | 1232.33 |
| 14.09 | 1.13 | 435.06 | 1438.43 |
| 13.14 | −3.29 | 428.18 | 1138.14 |
| 11.27 | −2.86 | 537.90 | 1380.86 |
| 10.94 | 0.17 | 369.38 | 1104.35 |
| 14.31 | −3.91 | 501.13 | 1226.76 |
| 13.93 | −3.99 | 459.23 | 1246.63 |
| 9.48 | −1.72 | 501.30 | 1283.21 |
| 6.43 | −0.35 | 427.27 | 1093.46 |
| 12.91 | −1.81 | 495.38 | 1170.81 |
| 15.08 | −1.48 | 508.81 | 1167.14 |
| 10.71 | 0.92 | 457.45 | 1005.12 |
| 5.20 | −2.58 | 445.24 | 1029.89 |
| 10.74 | 2.16 | 427.83 | 1149.08 |
| 6.88 | −2.27 | 474.51 | 1082.86 |
| 8.02 | −1.27 | 580.28 | 1255.75 |
| 3799.84 | −99.98 | 393.84 | 1247.44 |

receive the same special education grants as under the present formula.

**Present Year Adj TCV Per ADMW** is the amount of assessed property value for each weighted student in the district.

**Weighted ADM Simulated** is the number of weighted pupils. Primary students count as 1 and high school students count as 1.3.

**Tot Oper Tax Rate Sim** is the tax rate required under this program to maintain the same level of spendable receipts as under the current state school finance formula.

**Oper Tax Rate Diff** is the difference in school tax rate than under the current system.

**Total State Rcpt Sim Per ADMW** is the amount of state money a district receives per weighted student.

**Tot Receipts Simulated Per ADMW** is the total amount of spendable dollars from all sources that a district has to spend per weighted student.

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## TABLE B. LOCAL GUARANTEED YIELD PROGRAM WITH REGIONAL EQUALIZATION/RECEIPTS, 1973-74

| SCHOOL DISTRICT NAME | State LGY Equaliz Sim Per ADMW | Instr Categ Rcpt Sim Per ADMW |
|---|---|---|
| Plush No. 18 | 0.0 | 0.0 |
| Olex No. 11 | 0.0 | 0.0 |
| McKenzie No. 68 | 0.0 | 63.54 |
| Sherman UH No. 1 | 0.0 | 9.36 |
| Central Linn No. 552 | 0.0 | 24.22 |
| Harper No. 66 | 99.80 | 0.0 |
| Portland No. 1J | 190.56 | 121.42 |
| Reedsport No. 105 | 205.44 | 10.10 |
| Bend No. 1 | 316.62 | 12.10 |
| Parkrose No. 3 | 332.53 | 16.35 |
| Klamath Falls No. 1 | 268.94 | 83.58 |
| Beaverton No. 48J | 336.18 | 10.24 |
| Corvallis No. 509J | 380.66 | 39.09 |
| Eugene No. 4J | 389.34 | 39.52 |
| Lake Oswego No. 7J | 337.91 | 13.87 |
| Salem No. 24J | 363.35 | 34.33 |
| Hood River No. 1 | 309.17 | 18.41 |
| Burns UH No. 2 | 331.44 | 4.62 |
| Medford No. 549 | 351.16 | 18.93 |
| Oregon City No. 62 | 350.70 | 15.72 |
| Pendleton No. 16R | 336.56 | 13.08 |
| Coos Bay No. 9 | 407.40 | 43.04 |
| Springfield No. 19 | 402.61 | 32.50 |
| Astoria No. 1 | 383.53 | 21.20 |
| Ashland No. 5 | 375.01 | 35.60 |
| Falls City No. 57 | 401.14 | 101.31 |
| Baker No. 5J | 316.68 | 25.27 |
| North Bend No. 13 | 443.43 | 26.15 |
| Redmond No. 2J | 412.37 | 12.99 |
| Gresham No. 4 | 454.46 | 12.78 |
| Ninety One No. 91 | 374.36 | 2.27 |
| Creswell No. 40 | 403.83 | 56.70 |
| Hermiston No. 8 | 463.83 | 12.12 |
| Scio No. 95C | 375.20 | 31.40 |
| Reedville No. 29 | 410.40 | 6.21 |
| South Umpqua No. 19 | 367.00 | 27.10 |
| Oak Grove No. 4 | 443.67 | 1.09 |
| Cascade UH No. 5 | 509.66 | 24.82 |
| **TOTAL OR MEAN** | **320.99** | **39.45** |

This table provides additional information on district receipts for the same program in Table A.

**State LGY Equaliz Sim Per ADMW** is the amount of equalization money a district receives per pupil under the local guaranteed yield program.

**Instr Categ Rcpt Sim Per ADMW** is the amount of categorical money a district receives from the state per pupil for special-education and compensatory education programs.

**Transport Rcpt Sim Per ADMW** is the amount of state reimbursement for transportation costs of the previous year.

**Tot Intermed Receipts Sim Per ADMW** is the sum of the regional equalization grants and IED and County School Fund receipts.

**Total Local Receipts Sim Per ADMW** is the amount raised locally per pupil from local school tax rate.

**Total Nonfed Receipts Sim Per ADMW** is the amount received

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| Transport Rcpt Sim Per ADMW | Tot Intermed Receipts Sim Per ADMW | Total Local Receipts Sim Per ADMW | Total Nonfed Receipts Sim Per ADMW | Total State Rcpt Diff |
|---|---|---|---|---|
| 83.85 | 437.76 | 2301.12 | 2825.84 | −1548.77 |
| 250.85 | 326.56 | 1259.10 | 1839.64 | −6364.83 |
| 105.50 | 359.37 | 1352.04 | 1884.87 | −46559.45 |
| 108.29 | 313.73 | 1396.87 | 1831.51 | −36976.75 |
| 63.59 | 335.22 | 946.29 | 1372.83 | −162299.56 |
| 70.35 | 311.76 | 777.00 | 1262.40 | −9040.36 |
| 16.65 | 322.18 | 565.55 | 1220.65 | 4726687.00 |
| 28.67 | 411.11 | 574.42 | 1233.23 | 23486.50 |
| 30.10 | 331.05 | 462.40 | 1155.49 | 793935.81 |
| 18.60 | 314.71 | 452.96 | 1139.29 | 600383.06 |
| 15.09 | 368.24 | 445.86 | 1186.37 | 298352.31 |
| 24.64 | 308.22 | 582.07 | 1264.81 | 2976384.00 |
| 33.27 | 314.65 | 737.65 | 1508.89 | 1309927.00 |
| 11.12 | 359.79 | 444.45 | 1247.97 | 4531175.00 |
| 22.07 | 316.70 | 666.49 | 1360.54 | 778312.44 |
| 20.42 | 328.75 | 420.36 | 1171.11 | 3751467.00 |
| 48.42 | 375.65 | 619.88 | 1375.23 | 468703.06 |
| 35.80 | 352.94 | 615.18 | 1342.27 | 93587.44 |
| 18.84 | 324.66 | 280.37 | 997.66 | 1333081.00 |
| 27.09 | 313.00 | 303.19 | 1012.82 | 493746.75 |
| 35.71 | 318.25 | 369.18 | 1076.52 | 446410.75 |
| 35.01 | 323.24 | 359.03 | 1171.44 | 1230706.00 |
| 23.15 | 359.04 | 373.00 | 1194.02 | 2059650.00 |
| 26.30 | 312.84 | 642.70 | 1390.59 | 282749.00 |
| 13.98 | 323.94 | 373.55 | 1125.67 | 347263.00 |
| 31.68 | 307.80 | 503.05 | 1348.75 | 23933.11 |
| 23.83 | 336.96 | 359.54 | 1065.88 | 205777.75 |
| 27.94 | 319.99 | 359.87 | 1180.99 | 488455.75 |
| 30.63 | 329.58 | 424.69 | 1213.50 | 407303.88 |
| 30.84 | 306.47 | 464.27 | 1272.04 | 451495.25 |
| 47.14 | 317.50 | 317.44 | 1062.21 | −2820.90 |
| 31.07 | 355.86 | 265.95 | 1117.19 | 88348.88 |
| 29.74 | 315.01 | 273.63 | 1097.46 | 200981.38 |
| 47.68 | 335.33 | 164.00 | 956.78 | 33717.56 |
| 25.42 | 314.06 | 253.29 | 1012.58 | −937.28 |
| 30.12 | 414.48 | 209.18 | 1051.49 | −43397.51 |
| 27.00 | 311.04 | 208.81 | 994.36 | 25832.98 |
| 42.43 | 314.06 | 306.52 | 1200.86 | 156082.75 |
| **29.61** | **331.41** | **483.28** | **1208.53** | **51675267.49** |

per pupil from all non-federal sources.

**Total State Rcpt Diff** is the change in total state receipts a district would receive in comparison to the present formula.

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TABLE C. LOCAL GUARANTEED YIELD PROGRAM WITH REGIONAL EQUALIZATION/ BASIC DATA, 1975-76

| SCHOOL DISTRICT NAME | Present Year Adj TCV Per ADMW | Weighted ADM Simulated |
|---|---|---|
| Plush No. 18 | 998797.73 | 4.30 |
| Olex No. 11 | 218503.47 | 31.60 |
| McKenzie No. 68 | 173457.20 | 517.20 |
| Sherman UH No. 1 | 129501.75 | 216.12 |
| Central Linn No. 552 | 126593.33 | 1093.60 |
| Harper No. 66 | 99061.38 | 84.12 |
| Portland No. 1J | 85670.61 | 68469.88 |
| Reedsport No. 105 | 77624.43 | 1688.07 |
| Parkrose No. 3 | 64683.88 | 5350.72 |
| Bend No. 1 | 64683.24 | 6224.60 |
| Beaverton No. 48J | 60450.00 | 22036.69 |
| Corvallis No. 509J | 58490.84 | 7732.67 |
| Klamath Falls No. 1 | 56828.06 | 2113.75 |
| Eugene No. 4J | 56504.62 | 21164.12 |
| Lake Oswego No. 7J | 55681.56 | 7113.30 |
| Salem No. 24J | 55664.24 | 23500.34 |
| Oregon City No. 62 | 53195.51 | 6443.60 |
| Hood River No. 1 | 51379.79 | 3482.70 |
| Falls City No. 57 | 50957.97 | 186.20 |
| Springfield No. 19 | 50460.07 | 10800.60 |
| Pendleton No. 16R | 49539.15 | 3781.37 |
| Burns UH No. 2 | 49373.90 | 653.90 |
| Medford No. 549 | 49347.61 | 11063.89 |
| Ashland No. 5 | 49009.01 | 3215.30 |
| Coos Bay No. 9 | 46530.49 | 6676.89 |
| North Bend No. 13 | 44240.08 | 3631.90 |
| Baker No. 5J | 42739.09 | 3096.60 |
| Astoria No. 1 | 42648.31 | 2449.17 |
| Ninety One No. 91 | 40954.11 | 391.00 |
| Creswell No. 40 | 38487.66 | 1080.12 |
| Redmond No. 2J | 37274.75 | 4030.80 |
| Gresham No. 4 | 36544.82 | 4222.00 |
| Hermiston No. 8 | 35651.69 | 2571.42 |
| Oak Grove No. 4 | 33531.54 | 190.00 |
| Scio No. 95C | 32163.92 | 934.40 |
| Reedville No. 29 | 31965.48 | 902.00 |
| South Umpqua No. 19 | 29030.77 | 2632.20 |
| Cascade UH No. 5 | 27407.76 | 1425.80 |
| TOTAL OR MEAN | 58855.22 | 512947.67 |

This table shows the results of the same program described in Table A but in 1975-76. The local guaranteed yield schedule has been increased in proportion to the expected increase in educational costs. Districts are now guaranteed $980 per pupil at a $10 school tax rate. The guarantee increases by $57.50 for each additional dollar of tax up to $16, and by $36 for each additional dollar of tax between $16 and $22. Districts are again free to tax above the $22 level. The regional equalization district grants have been increased to $353, and the compensatory education grants to $242, $484 and $726 for concentrations of disadvantaged students constituting 5%, 5%-10%, and above 10% respectively. Transportation reimbursement and special education grants are likewise increased in proportion to the expected growth in educational costs.

The table entries are the same as those explained in Table A.

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| Tot Oper Tax Rate Sim | Oper Tax Rate Diff | Total State Rcpt Sim Per ADMW | Tot Receipts Simulated Per ADMW |
|---|---|---|---|
| 9.07 | 4.05 | 112.16 | 3658.11 |
| 14.36 | 2.72 | 289.13 | 2093.77 |
| 16.23 | 1.28 | 202.93 | 2305.27 |
| 7.79 | 2.56 | 144.00 | 2188.63 |
| 15.87 | 1.78 | 109.82 | 1704.26 |
| 16.90 | −0.01 | 86.36 | 1496.50 |
| 13.74 | 0.09 | 355.08 | 1552.69 |
| 14.17 | 1.68 | 312.64 | 1469.48 |
| 14.19 | −0.73 | 379.22 | 1379.05 |
| 13.53 | −1.49 | 426.38 | 1426.19 |
| 16.06 | −2.88 | 416.11 | 1515.42 |
| 19.58 | −1.04 | 481.48 | 1823.21 |
| 6.60 | −1.99 | 492.51 | 1429.58 |
| 15.52 | −3.67 | 515.47 | 1499.71 |
| 14.16 | −3.04 | 441.44 | 1611.81 |
| 12.93 | −3.99 | 512.55 | 1459.22 |
| 11.53 | −2.65 | 454.30 | 1224.89 |
| 14.92 | −3.25 | 494.75 | 1664.77 |
| 10.98 | −3.15 | 609.09 | 1580.06 |
| 14.89 | −3.57 | 563.22 | 1468.37 |
| 13.85 | −4.60 | 498.88 | 1304.71 |
| 7.64 | 0.74 | 495.12 | 1634.54 |
| 12.21 | −3.05 | 501.90 | 1216.97 |
| 12.91 | −3.52 | 531.43 | 1351.65 |
| 14.75 | −4.47 | 609.15 | 1429.67 |
| 15.15 | −3.07 | 609.19 | 1488.96 |
| 10.94 | 0.17 | 499.62 | 1315.74 |
| 14.17 | 1.21 | 572.91 | 1636.26 |
| 6.43 | −0.35 | 504.61 | 1278.59 |
| 12.90 | −1.82 | 602.00 | 1380.49 |
| 14.12 | −3.80 | 609.49 | 1450.36 |
| 9.72 | −1.48 | 648.27 | 1504.13 |
| 14.82 | −1.74 | 610.72 | 1383.50 |
| 6.94 | −2.21 | 575.08 | 1300.53 |
| 10.71 | 0.92 | 585.24 | 1215.49 |
| 5.14 | −2.64 | 537.58 | 1216.60 |
| 10.74 | 2.16 | 552.17 | 1345.40 |
| 7.96 | −1.33 | 727.32 | 1481.55 |
| **3830.40** | **−69.42** | **468.91** | **1477.42** |

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TABLE D. LOCAL GUARANTEED YIELD PROGRAM WITH REGIONAL EQUALIZATION/RECEIPTS, 1975-76

| SCHOOL DISTRICT NAME | State LGY Equaliz Sim Per ADMW | Instr Categ Rcpt Sim Per ADMW |
|---|---|---|
| Plush No. 18 | 0.0 | 0.0 |
| Olex No. 11 | 0.0 | 0.0 |
| McKenzie No. 68 | 0.0 | 74.54 |
| Sherman UH No. 1 | 0.0 | 11.17 |
| Central Linn No. 552 | 0.0 | 29.26 |
| Harper No. 66 | 0.0 | 0.0 |
| Portland No. 1J | 186.09 | 144.84 |
| Reedsport No. 105 | 262.72 | 12.08 |
| Parkrose No. 3 | 333.23 | 19.57 |
| Bend No. 1 | 371.97 | 14.65 |
| Beaverton No. 48J | 370.39 | 12.38 |
| Corvallis No. 509J | 390.40 | 47.22 |
| Klamath Falls No. 1 | 373.21 | 97.22 |
| Eugene No. 4J | 451.46 | 47.05 |
| Lake Oswego No. 7J | 394.64 | 16.69 |
| Salem No. 24J | 442.63 | 41.37 |
| Oregon City No. 62 | 399.16 | 19.07 |
| Hood River No. 1 | 411.17 | 21.98 |
| Falls City No. 57 | 456.66 | 113.38 |
| Springfield No. 19 | 492.07 | 39.33 |
| Pendleton No. 16R | 436.95 | 15.58 |
| Burns UH No. 2 | 443.80 | 5.59 |
| Medford No. 549 | 452.48 | 22.88 |
| Ashland No. 5 | 468.24 | 42.78 |
| Coos Bay No. 9 | 511.74 | 51.62 |
| North Bend No. 13 | 538.80 | 32.21 |
| Baker No. 5J | 436.51 | 30.59 |
| Astoria No. 1 | 513.48 | 24.76 |
| Ninety One No. 91 | 441.18 | 2.74 |
| Creswell No. 40 | 492.90 | 68.00 |
| Redmond No. 2J | 553.79 | 15.60 |
| Gresham No. 4 | 592.16 | 15.47 |
| Hermiston No. 8 | 557.08 | 14.60 |
| Oak Grove No. 4 | 538.25 | 1.31 |
| Scio No. 95C | 486.15 | 38.03 |
| Reedville No. 29 | 496.01 | 7.52 |
| South Umpqua No. 19 | 479.50 | 32.67 |
| Cascade UH No. 5 | 642.76 | 29.92 |
| TOTAL OR MEAN | 382.43 | 46.94 |

This table provides data on district receipts under the local guaranteed yield program described in Table C. The table entries are the same as those explained under Table B.

The information contained in Tables A–D is also available from the committee staff for every year between 1973-74 and 1978-79 and for every school district in the state. The staff can also provide the enrollment projections and true cash value predictions for every district upon which the data in these tables are computed.

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| Transport Rcpt Sim Per ADMW | Tot Intermed Receipts Sim Per ADMW | Total Local Receipts Sim Per ADMW | Total Nonfed Receipts Sim Per ADMW | Total State Rcpt Diff |
|---|---|---|---|---|
| 108.84 | 510.37 | 3035.58 | 3658.11 | −1766.48 |
| 286.19 | 387.93 | 1416.70 | 2093.77 | −7189.68 |
| 124.10 | 420.56 | 1595.90 | 2219.39 | −25048.56 |
| 129.61 | 376.55 | 1665.99 | 2186.54 | −33833.26 |
| 77.05 | 398.17 | 1151.08 | 1659.07 | −141325.56 |
| 82.97 | 374.46 | 1024.24 | 1485.06 | −20962.62 |
| 19.92 | 384.86 | 716.25 | 1456.20 | 5637752.00 |
| 34.39 | 472.83 | 673.25 | 1458.73 | 132156.13 |
| 22.32 | 377.54 | 601.01 | 1357.77 | 494202.13 |
| 36.54 | 394.07 | 560.94 | 1381.38 | 1256925.00 |
| 29.88 | 371.22 | 719.42 | 1506.74 | 3945245.00 |
| 40.30 | 377.62 | 941.75 | 1800.85 | 1335536.00 |
| 17.60 | 428.60 | 447.27 | 1368.37 | 548313.63 |
| 13.28 | 421.83 | 540.38 | 1477.68 | 5563114.00 |
| 26.64 | 379.61 | 782.74 | 1603.78 | 1251783.00 |
| 24.67 | 391.63 | 493.93 | 1398.11 | 5460055.00 |
| 32.95 | 376.03 | 380.76 | 1211.09 | 827689.44 |
| 57.94 | 437.61 | 691.75 | 1624.11 | 876041.31 |
| 35.56 | 370.21 | 571.06 | 1550.36 | 20082.37 |
| 28.10 | 422.06 | 444.76 | 1430.04 | 3111950.00 |
| 42.66 | 380.96 | 398.33 | 1278.18 | 773776.38 |
| 43.44 | 415.94 | 706.03 | 1617.08 | 172689.94 |
| 22.83 | 387.63 | 307.14 | 1196.66 | 2613114.00 |
| 16.85 | 386.77 | 421.07 | 1339.27 | 670792.13 |
| 42.09 | 386.03 | 399.22 | 1394.39 | 2077000.00 |
| 34.52 | 383.35 | 449.82 | 1442.37 | 821111.44 |
| 28.92 | 399.96 | 377.69 | 1277.27 | 612867.13 |
| 30.79 | 375.39 | 641.79 | 1590.09 | 720085.44 |
| 57.20 | 380.50 | 362.22 | 1247.34 | 23574.92 |
| 37.36 | 418.37 | 306.98 | 1327.35 | 197432.75 |
| 36.89 | 392.36 | 415.63 | 1417.48 | 1311573.00 |
| 37.42 | 369.47 | 475.22 | 1492.95 | 1484049.00 |
| 35.93 | 377.95 | 325.45 | 1314.12 | 351419.13 |
| 32.76 | 374.04 | 262.91 | 1212.03 | 40196.80 |
| 57.90 | 398.36 | 183.50 | 1167.11 | 158296.44 |
| 30.84 | 377.06 | 284.66 | 1199.29 | 94373.81 |
| 36.41 | 477.05 | 218.95 | 1248.17 | 317363.75 |
| 51.29 | 377.01 | 322.55 | 1426.88 | 421328.06 |
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